

Auditor General's Report.

EXECUTIVE REGULATIONS—GOVERNING REVENUE AUDIT.

Treasury Minute, June 21, 1886.—The Board had under consideration a communication from the Auditor General to the address of the secretary of the Board, requesting to be informed whether the revenue accounts generally are to be submitted to him for examination and audit, and if so, under what regulations.

The Board direct that these accounts be submitted to the Auditor General for examination and audit.

I am, sir, your obedient servant,

The Auditor General.

J. M. COURTNEY, *Secretary.*

TREASURY BOARD, OTTAWA, Dec. 30, 1889.

SIR,—With reference to our recent conversation respecting the submission to the Treasury Board of the rules and regulations drawn up in your office, I have now to state that I have found on inquiry that your letter of the 31st December, 1886, was submitted to the Treasury Board in due course, but as it did not ask for confirmation of the rules inclosed, but only stated what your intentions were in auditing revenue accounts, and requesting any directions that the Treasury Board might deem fit to give—as the Treasury Board had no directions to give, the letter was unanswered; but, in order that the law may be complied with, I have now to state that the rules are approved of.

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I am, sir, your obedient servant,

The Auditor General.

J. M. COURTNEY, *Secretary.*

Rules and Regulations in reference to the Receipt, Entry, and Accounting for Public Moneys.

- (1.) Receipts with printed consecutive numbers should be used.
- (2.) A receipt should be given for each payment.
- (3.) All receipts should be entered in a cash book, and each entry should bear the same number as the receipt.
- (4.) The counterfoil of the receipt should bear its number, the name of the payer, the amount, and a short memo. of the object for which payment was made; and it should be signed by the collector, and when payment is made in person by the payer.
- (5.) A deposit should be made to the credit of the Receiver General daily, if the receipts amount to \$25. If the daily receipts do not amount to \$25, a deposit should be made whenever that sum or more is on hand.
- (6.) As soon as possible after the close of each month, and not later than the 10th of the succeeding month, a copy of the cash book should be transmitted to the Audit Office, with the corresponding counterfoils of receipts granted, and also the blank when a receipt has been spoiled or cancelled.

Treasury Minute, May 23, 1890.—The Board had under consideration a communication from the Auditor General, submitting certain regulations and forms of returns drawn up in accordance with the general regulations applicable to certain classes of revenue coming under the control of the Department of Marine, which regulations and forms were submitted to exemplify the carrying out of the general regulations.